

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16209200700000
CITY CLERK
316 8TH AVE, PO BOX 129
WELLMAN, IOWA 52356

CITY OF WELLMAN, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	420,656		420,656	404,369
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	420,656		420,656	404,369
Delinquent property taxes	0		0	
TIF revenues	197,318		197,318	201,819
Other city taxes	170,633	0	170,633	154,323
Licenses and permits	2,148	0	2,148	2,015
Use of money and property	36,984	5,347	42,331	35,298
Intergovernmental	627,368	0	627,368	798,250
Charges for fees and service	30,504	1,340,220	1,370,724	1,445,285
Special assessments	9,050	0	9,050	12,000
Miscellaneous	60,211	37,023	97,234	47,255
Other financing sources	558,948	1,050,287	1,609,235	1,889,180
Total revenues and other sources	2,113,820	2,432,877	4,546,697	4,989,794
Expenditures and Other Financing Uses				
Public safety	134,225	0	134,225	118,684
Public works	156,693	0	156,693	171,976
Health and social services	0	0	0	
Culture and recreation	252,034	0	252,034	305,900
Community and economic development	9,394	0	9,394	8,250
General government	108,390	0	108,390	113,448
Debt service	569,866	0	569,866	574,991
Capital projects	68,024	0	68,024	69,264
Total governmental activities expenditures	1,298,626	0	1,298,626	1,362,513
Business type activities	0	2,159,047	2,159,047	2,481,260
Total ALL expenditures	1,298,626	2,159,047	3,457,673	3,843,773
Other financing uses, including transfers out	776,554	375,826	1,152,380	1,325,180
Total ALL expenditures/And other financing uses	2,075,180	2,534,873	4,610,053	5,168,953
Excess revenues and other sources over (Under) Expenditures/And other financing uses	38,640	-101,996	-63,356	-179,159
Beginning fund balance July 1, 2016	643,790	348,973	992,763	992,763
Ending fund balance June 30, 2017	682,430	246,977	929,407	813,604

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 1,275,897	Other long-term debt	\$ 760,000
Revenue debt	\$ 2,747,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 30,446		
		General obligation debt limit	\$ 3,317,890

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/9/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Beth VanWinkle	Telephone →	Area Code 319	Number 646-2154 Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF WELLMAN Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	325,419	23,596		71,641			420,656			420,656	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	325,419	23,596		71,641	0		420,656		T01	420,656	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	325,419	23,596		71,641	0	0	420,656			420,656	6		
7	TIF revenues			197,318				197,318		T01	197,318	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	4,450	350		438			5,238		T15	5,238	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,126						13,126		T15	13,126	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		152,269					152,269		T09	152,269	14		
15	TOTAL OTHER CITY TAXES	17,576	152,619	0	438	0	0	170,633	0		170,633	15		
16	Section B - LICENSES AND PERMITS	2,148						2,148		T29	2,148	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	299	455	116	52			922	547	U20	1,469	18		
19	Rents and royalties	820	35,242					36,062	4,800	U40	40,862	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	1,119	35,697	116	52	0	0	36,984	5,347		42,331	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants		337,255					337,255		B50	337,255	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	337,255	0	0	0	0	337,255	0		337,255	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		174,794					174,794		C46	174,794	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		2,592					2,592		C89	2,592	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	0	177,386	0	0	0	0	177,386	0		177,386	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	15,822	400					16,222			16,222	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	WCRF Quarterly Grant		82,813					82,813		D89	82,813	67		
68	WCRF Sr Dining		13,692					13,692			13,692	68		
69								0			0	69		
70	Total local grants and reimbursements	15,822	96,905	0	0	0	0	112,727	0		112,727	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	15,822	611,546	0	0	0	0	627,368	0		627,368	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	498,069	A91	498,069	73		
74	Sewer							0	289,686	A80	289,686	74		
75	Electric							0		A92	0	75		
76	Gas							0	469,673	A93	469,673	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	46,278	A81	46,278	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	36,514	A80	36,514	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges		463					463		A89	463	99
100	Park, recreation, and cultural charges		30,041					30,041		A61	30,041	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	0	30,504	0	0	0	0	30,504	1,340,220		1,370,724	104
105												105
106	Section F - SPECIAL ASSESSMENTS		9,050					9,050		U01	9,050	106
107	Section G - MISCELLANEOUS											107
108	Contributions	517	38,485					39,002	250	U99	39,252	108
109	Deposits and sales/fuel tax refunds	973						973	14,478	U99	15,451	109
110	Sale of property and merchandise		12,234					12,234	1,225	U11	13,459	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursement/refunds	8,002						8,002	21,070		29,072	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	9,492	50,719	0	0	0	0	60,211	37,023		97,234	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	371,576	913,731	197,434	72,131	0	0	1,554,872	1,382,590		2,937,462	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,399			2,399	454,456	NR	456,855	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	15,000	30,731		316,938	46,300		408,969	595,831		1,004,800	127			
128	Internal TIF loans and transfers in				147,580			147,580			147,580	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	15,000	30,731	0	466,917	46,300	0	558,948	1,050,287		1,609,235	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	386,576	944,462	197,434	539,048	46,300	0	2,113,820	2,432,877		4,546,697	132			
133												133			
134	Beginning fund balance July 1, 2016	135,972	387,135	25,469	13,223	41,790	40,201	643,790	348,973		992,763	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	522,548	1,331,597	222,903	552,271	88,090	40,201	2,757,610	2,781,850		5,539,460	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
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149												149			
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158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	37,460						37,460		E62	37,460	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,944						2,944		E89	2,944	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,268						36,268		E24	36,268	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,395	6,462					7,857		E32	7,857	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	45,430						45,430		E66	45,430	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,773						3,773		E32	3,773	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	493						493		E89	493	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	127,763	6,462		0	0	0	134,225			134,225	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WELLMAN		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	7,045	125,281					132,326		E44	132,326	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		21,646					21,646		E44	21,646	48
49	Traffic control safety — Current operation	2,721						2,721		E44	2,721	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	9,766	146,927		0	0	0	156,693			156,693	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	76,958	18,339					95,297		E52	95,297	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	43,243	3,339					46,582		E61	46,582	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		45,099					45,099		E61	45,099	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	600						600		E03	600	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		28,472					28,472		E61	28,472	135
136	Other culture and recreation	3,901	32,083					35,984		E61	35,984	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	124,702	127,332			0	0	252,034			252,034	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,500						2,500		E89	2,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,020						1,020		E29	1,020	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			5,874				5,874		E89	5,874	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,520	0	5,874	0	0	0	9,394			9,394	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,364	4,455					19,819		E29	19,819	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	10,051	5,441					15,492		E23	15,492	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	21,086						21,086		E25	21,086	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,773	614					12,387		E31	12,387	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	10,522						10,522		E89	10,522	171
172	Other general government — Current operation	29,084						29,084		E89	29,084	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	97,880	10,510	0	0	0	0	108,390			108,390	176
177	Section G — DEBT SERVICE			30,384	539,482			569,866			569,866	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	30,384	539,482	0	0	569,866			569,866	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	North Park - Batting Cage Upgrades					3,264		3,264			3,264	184
185	Cap Equip- Mower- F250 Blade - Ambulance contribution					64,760		64,760			64,760	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			68,024	0	68,024			68,024	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	68,024	0	68,024			68,024	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	363,631	291,231	36,258	539,482	68,024	0	1,298,626			1,298,626	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								456,050	E91	456,050	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								307,266	E80	307,266	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								497,335	E93	497,335	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								38,000	E81	38,000	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								4,033	E03	4,033	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								14,670	E80	14,670	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLMAN							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								178,574		178,574	242		
243	Enterprise Capital Projects								663,119		663,119	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								2,159,047		2,159,047	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	363,631	291,231	36,258	539,482	68,024	0	1,298,626	2,159,047		3,457,673	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	12,500	616,474					628,974	375,826		1,004,800	255		
256	Internal TIF loans/repayments and transfers out			147,580				147,580			147,580	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	12,500	616,474	147,580	0	0	0	776,554	375,826		1,152,380	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	376,131	907,705	183,838	539,482	68,024	0	2,075,180	2,534,873		4,610,053	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted	70,780	423,892	39,065			40,201	573,938			573,938	264		
265	Committed							0			0	265		
266	Assigned				12,789	20,066		32,855			32,855	266		
267	Unassigned	75,637						75,637			75,637	267		
268	Total Governmental	146,417	423,892	39,065	12,789	20,066	40,201	682,430			682,430	268		
269	Proprietary								246,977		246,977	269		
270	Total ending fund balance June 30, 2017	146,417	423,892	39,065	12,789	20,066	40,201	682,430	246,977		929,407	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	522,548	1,331,597	222,903	552,271	88,090	40,201	2,757,610	2,781,850		5,539,460	271		
272												272		

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WELLMAN Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Purpose</td> <td style="width: 70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62 82,890</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62 82,890	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Purpose</td> <td style="width: 70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																				
Correction.....	M05 \$																																				
Health.....	M32																																				
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All other.....	M89 \$																																				
Purpose	Amount paid to State																																				
Highways.....	L44 \$																																				
All other.....	L89 \$																																				
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																				
										Amount - Omit cents																											
Total salaries and wages paid.....										200 \$	370,138																										
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																				
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017																																	
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)																													
1. Water utility	19U \$ 2,447,000	29U \$	39U \$ 158,000	49U \$	49U \$	49U \$ 2,289,000	49U \$	191 \$ 72,225																													
2. Sewer utility	19U 379,000	29U 125,000	39U 46,000	49U	49U	49U 458,000	49U	189 9,731																													
3. Electric utility	19U	29U	39U	49U	49U	49U		192																													
4. Gas utility	19U	29U	39U	49U	49U	49U		193																													
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																													
6. Industrial Revenue	19T	24T	34T		44T	44T		189																													
7. Mortgage revenue	19T	24T	34T		44T	44T		189																													
8. TIF revenue	19U 36,320	29U	39U 5,874	49U	49U 30,446	49U	49U	189																													
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																													
10. Debt Refund A	19U 570,000	29U	39U 125,000	49U 445,000	49U	49U	49U	189 11,400																													
11. Infrastructure	19U 910,000	29U 35,000	39U 185,000	49U	49U	49U	49U 760,000	189 12,387																													
12. Parkside	19U 910,897	29U	39U 97,544	49U 830,897	49U	49U	49U	189 22,066																													
13.	19U	29U	39U	49U	49U	49U	49U	189																													
14.	19U	29U	39U	49U	49U	49U	49U	189																													
Total long-term debt	5,253,217	160,000	617,418	1,275,897	30,446	2,747,000	760,000	127,809																													
B. Short-term debt																																					
Outstanding as of JULY 1, 2016				61V \$	Amount - Omit cents																																
Outstanding as of JUNE 30, 2017				64V \$	0																																
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																				
Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015					\$	66,357,793	x .05 = \$	3,317,890																													
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																				
Type of asset		Amount - Omit cents																																			
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																															
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01 \$	W31 \$		W61 929,407	929,407																															
REMARKS		V98																																			